

HOUSE BILL 33

Q2

11r0702

By: **Delegates McConkey, George, Kipke, Love, and Sophocleus**

Introduced and read first time: January 14, 2011

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Nonprofit Charter Schools – Property Tax Credit**

3 FOR the purpose of authorizing the governing body of Anne Arundel County or of a
4 municipal corporation in Anne Arundel County to grant, by law, a property tax
5 credit against the county or municipal corporation property tax imposed on real
6 property leased to a nonprofit charter school and used exclusively for primary or
7 secondary educational purposes; authorizing the governing body of Anne
8 Arundel County or of a municipal corporation in Anne Arundel County to grant,
9 by law, a partial property tax credit if only a part of real property is leased to a
10 nonprofit charter school and used exclusively for primary or secondary
11 educational purposes; authorizing the governing body of Anne Arundel County
12 or of a municipal corporation in Anne Arundel County to provide, by law, for the
13 amount and duration of the credit and certain other provisions to carry out the
14 credit; providing for the application of this Act; and generally relating to a
15 property tax credit in Anne Arundel County for real property leased to nonprofit
16 charter schools.

17 BY adding to

18 Article – Tax – Property

19 Section 9–303(b)(4)

20 Annotated Code of Maryland

21 (2007 Replacement Volume and 2010 Supplement)

22 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
23 MARYLAND, That the Laws of Maryland read as follows:

24 **Article – Tax – Property**

25 9–303.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (b) (4) (I) 1. THE GOVERNING BODY OF ANNE ARUNDEL
2 COUNTY OR OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY
3 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE
4 COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL
5 PROPERTY THAT IS:

6 A. LEASED TO A NONPROFIT CHARTER
7 SCHOOL; AND

8 B. USED EXCLUSIVELY FOR PRIMARY OR
9 SECONDARY EDUCATIONAL PURPOSES.

10 2. IF ONLY PART OF A PARCEL OF REAL PROPERTY
11 OR IMPROVEMENTS TO REAL PROPERTY IS LEASED FOR OPERATION OF A
12 NONPROFIT CHARTER SCHOOL, ONLY THE PORTION SO LEASED QUALIFIES FOR
13 THE PROPERTY TAX CREDIT UNDER THIS PARAGRAPH.

14 (II) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR
15 OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY
16 LAW, FOR:

17 1. THE AMOUNT AND DURATION OF THE TAX CREDIT
18 UNDER THIS PARAGRAPH;

19 2. ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX
20 CREDIT UNDER THIS PARAGRAPH;

21 3. REGULATIONS AND PROCEDURES FOR THE
22 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT;
23 AND

24 4. ANY OTHER PROVISION NECESSARY TO CARRY
25 OUT THE CREDIT UNDER THIS PARAGRAPH.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
28 2011.